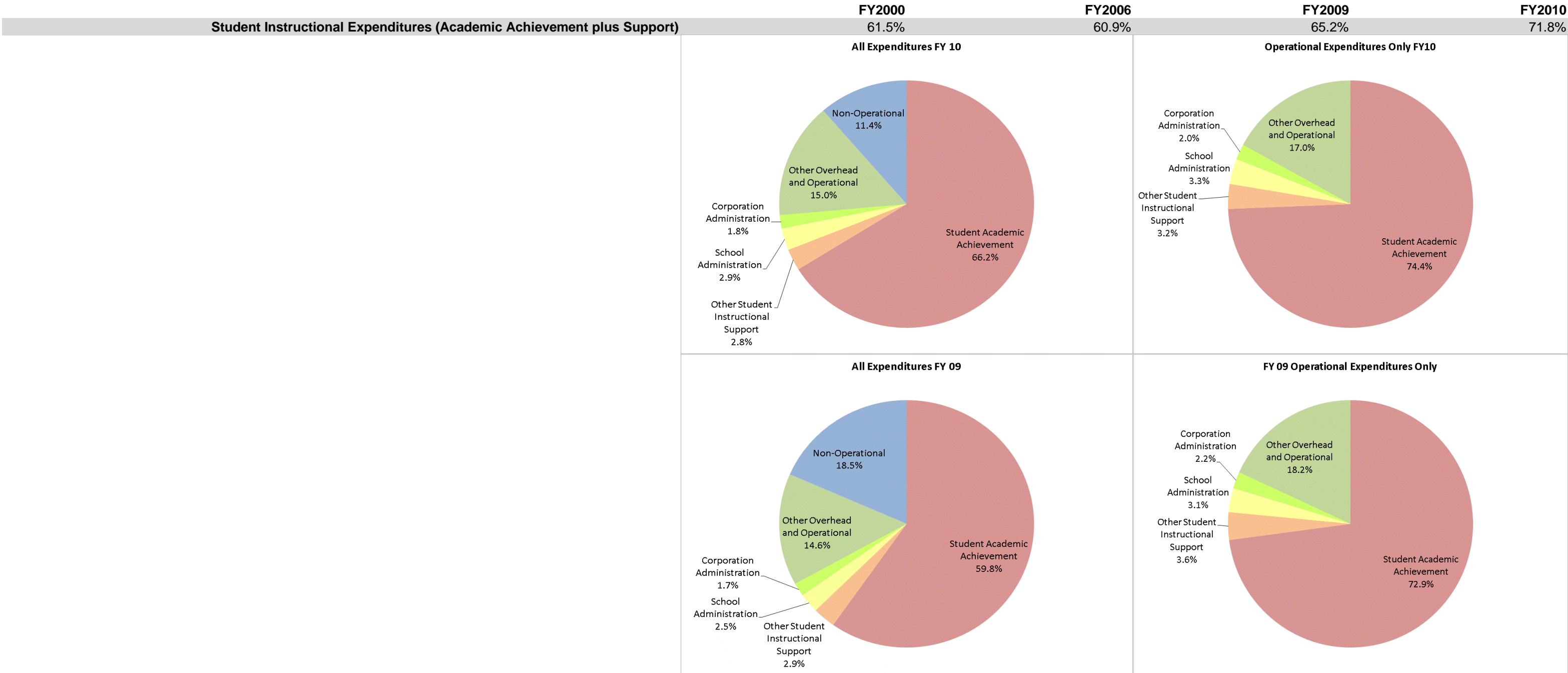


School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2009 - June 2010  
Muncie Community Schools (1970)

Muncie Community Schools (1970)

Student Instructional Category	FY99 % of Total		FY06 % of Total		FY09 % of Total		FY10 % of Total	
	FY 1999	Exp	FY 2006	Exp	FY 2009	Exp	FY 2010	Exp
Student Academic Achievement	\$45,582,313	54.7%	\$53,902,279	54.5%	\$59,744,877	59.8%	\$64,422,486	66.2%
Student Instructional Support	\$5,713,505	6.9%	\$6,324,275	6.4%	\$5,407,720	5.4%	\$5,507,260	5.7%
Overhead and Operational	\$18,815,796	22.6%	\$27,017,910	27.3%	\$16,308,454	16.3%	\$16,358,790	16.8%
Nonoperational	\$13,258,762	15.9%	\$11,630,694	11.8%	\$18,443,324	18.5%	\$11,070,476	11.4%
Grand Total	\$83,370,376		\$98,875,159		\$99,904,374		\$97,359,013	



School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2009 - June 2010  
Muncie Community Schools (1970)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
Student Academic Achievement	11050 Regular Programs; Full Day Kindergarten	\$0	\$447,564	\$1,436,140	\$1,168,751		161%	-19%
	11100 Regular Programs; Elementary	\$11,557,281	\$11,392,972	\$14,820,977	\$15,084,178	31%	32%	2%
	11200 Regular Programs; Middle/Junior High	\$4,513,902	\$4,800,778	\$6,918,693	\$6,970,355	54%	45%	1%
	11300 Regular Programs; High School	\$5,656,158	\$6,161,940	\$9,799,958	\$8,704,694	54%	41%	-11%
	11430 Vocational Education; Distributive Education	\$102,731	\$112,585	\$64,322	\$66,074	-36%	-41%	3%
	11510 Vocational Education; Cooperative Education	\$116,508	\$100,908	\$55,734	\$10,759	-91%	-89%	-81%
	11520 Vocational Education; Area School Participation	\$2,621,583	\$2,653,963	\$0	\$0	-100%	-100%	
	11590 Other Vocational Education Programs	\$1,499,648	\$961,666	\$1,543,064	\$1,550,593	3%	61%	0%
	11610 Regular Programs; Alternative Education Programs; Elementary	\$250	\$0	\$0	\$340,902	> 500%		
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$0	\$667,532	\$0			-100%
	11910 Other Regular Programs; Competency Testing	\$302,948	\$658,230	\$3,761,292	\$6,881,707	> 500%	> 500%	83%
	12110 Gifted And Talented; Gifted and Talented	\$112,882	\$248,868	\$345,286	\$219,676	95%	-12%	-36%
	12210 Mental Disabilities; Mild Mental Disabilities	\$633,819	\$1,179,750	\$878,400	\$843,799	33%	-28%	-4%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$337,882	\$223,457	\$556,780	\$585,241	73%	162%	5%
	12230 Mental Disabilities; Severe Mental Disabilities	\$70,970	\$81,485	\$89,011	\$92,925	31%	14%	4%
	12310 Physical Impairment; Orthopedic Impairment	\$48,144	\$79,597	\$0	\$0	-100%	-100%	
	12320 Physical Impairment; Multiple Disabilities	\$72,788	\$6,905	\$13,116	\$0	-100%	-100%	-100%
	12330 Physical Impairment; Visual Impairment	\$0	\$0	\$8,679	\$33,107			281%
	12340 Physical Impairment; Hearing Impairment	\$201,531	\$46,285	\$61,297	\$57,933	-71%	25%	-5%
	12350 Physical Impairment; Homebound	\$159,730	\$37,299	\$63,658	\$44,758	-72%	20%	-30%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$367,350	\$323,063	\$418,098	\$498,742	36%	54%	19%
	12510 Culturally Different; Communication Disorders	\$460,647	\$569,900	\$646,768	\$613,892	33%	8%	-5%
	12520 Culturally Different; Compensatory	\$0	\$459	\$0	\$0		-100%	
	12610 Learning Disability	\$1,050,971	\$1,115,642	\$1,359,685	\$1,267,416	21%	14%	-7%
	12710 Equal Opportunity At Risk	\$560,321	\$60,291	\$373,576	\$445,269	-21%	> 500%	19%
	12810 Special Education Preschool	\$673,943	\$625,431	\$652,636	\$871,720	29%	39%	34%
	12900 Other Special Programs	\$922,135	\$1,346,917	\$3,482,129	\$4,350,028	372%	223%	25%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$6,106	\$0	\$103,023	\$56,030	> 500%		-46%
	13200 Adult/Continuing Education Programs; Advanced Adult Education	\$366,367	\$412,130	\$461,273	\$445,786	22%	8%	-3%
	13300 Adult/Continuing Education Programs; Occupational Programs	\$18,995	\$0	\$0	\$0	-100%		
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$227,991	\$310,481	\$127,107	\$107,776	-53%	-65%	-15%
	14100 Summer School Programs; Elementary	\$72,267	\$1,896	\$47,272	\$57,560	-20%	> 500%	22%
	14200 Summer School Programs; Middle/Junior High School	\$0	\$0	\$37,088	\$21,085			-43%
	14300 Summer School Programs; High School	\$170,802	\$113,998	\$149,228	\$112,417	-34%	-1%	-25%
	16100 Remediation Testing	\$415,638	\$135,128	\$132,382	\$135,248	-67%	0%	2%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$0	\$796,184	\$805,288			1%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$0	\$0	\$553,615	\$585,373			6%
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$0	\$0	\$5,802,125	\$6,908,530			19%
	17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$0	\$2,030,478	\$0	\$0		-100%	
	17900 Payments to Other Governmental Units Within State; Other	\$75,169	\$0	\$0	\$0	-100%		
	22110 Improvement of Instruction; Service Area Direction	\$1,175,192	\$1,244,884	\$1,592,847	\$2,300,893	96%	85%	44%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$27,074	\$2,719	\$60,747	\$4,209	-84%	55%	-93%
	22130 Improvement of Instruction; Instructional Staff Training	\$6,436	\$0	\$0	\$33,829	426%		
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$6,660	\$527	\$1,812	\$26,084	292%	> 500%	> 500%
	22210 Library/Media Services; Service Area Direction	\$0	\$1,910	\$147,034	\$272,692		> 500%	85%
	22220 Library/Media Services; School Library	\$605,928	\$509,077	\$537,636	\$550,375	-9%	8%	2%
	22230 Library/Media Services; Audiovisual	\$52,432	\$0	\$0	\$0	-100%		
	22240 Library/Media Services; Educational Television	\$92,486	\$0	\$0	\$0	-100%		
	22250 Library/Media Services; Computer Assisted Instruction Services	\$0	\$22	\$0	\$0		-100%	
	22350 Instruction, Related Technology; Systems Operations	\$0	\$0	\$270,706	\$245,589			-9%
	22360 Instruction, Related Technology; Network Support	\$0	\$462,258	\$613,162	\$448,822		-3%	-27%
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$280,949	\$566,188			102%
	22380 Instruction, Related Technology;Professional Development for Instruction, Focused Technology Per	\$0	\$0	\$9,536	\$2,106			-78%
	22900 Other Support Service, Instructional Staff	\$0	\$0	\$4,319	\$34,085			> 500%
	26497 2007 Account Code - Teachers Retirement Fund	\$1,607,194	\$2,260,120	\$0	\$0			
Student Academic Achievement Total		\$36,970,860	\$40,721,584	\$59,744,877	\$64,422,486	74%	58%	8%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$381,012	\$12,951	\$0	\$0	-100%	-100%	
	21120 Attendance and Social Work Services; Attendance Services	\$17,818	\$0	\$0	\$0	-100%		
	21130 Attendance and Social Work Services; Social Work Services	\$47,338	\$63,688	\$46,198	\$0	-100%	-100%	-100%



School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2009 - June 2010  
Muncie Community Schools (1970)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$1,500	\$2,840	\$0	\$0	-100%	-100%	
	21210 Guidance Services; Service Area Direction	\$24,560	\$64,474	\$62,588	\$61,060	149%	-5%	-2%
	21220 Guidance Services; Counseling Services	\$777,088	\$946,317	\$1,066,336	\$1,037,476	34%	10%	-3%
	21240 Guidance Services; Information Services	\$151,772	\$0	\$0	\$0	-100%		
	21310 Health Services; Service Area Direction	\$10,893	\$3,280	\$0	\$0	-100%	-100%	
	21320 Health Services; Medical Services	\$30,676	\$49,814	\$49,821	\$51,447	68%	3%	3%
	21340 Health Services; Nurse Services	\$514,014	\$577,065	\$718,158	\$714,257	39%	24%	-1%
	21390 Health Services; Other Health Services	\$5,003	\$0	\$0	\$0	-100%		
	21420 Psychological Testing	\$194,262	\$233,574	\$248,848	\$169,306	-13%	-28%	-32%
	21810 Special Education Administration; Service Area Direction	\$238,764	\$382,019	\$589,388	\$619,579	159%	62%	5%
	21890 Special Education Administration; Other Special Education Administration	\$38,011	\$0	\$0	\$66,388	75%		
	21910 Other Support Services, Students; Service Area Direction	\$0	\$10,600	\$101,786	\$5,435		-49%	-95%
	24100 Office of The Principal	\$2,129,699	\$2,151,349	\$2,524,597	\$2,782,313	31%	29%	10%
	24900 Other Support Services, School Administration	\$303	\$0	\$0	\$0	-100%		
Student Instructional Support Total		\$4,562,711	\$4,497,971	\$5,407,720	\$5,507,260	21%	22%	2%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$71,549	\$557	\$23,928	\$27,028	-62%	> 500%	13%
	23120 Board of Education; Service Area Assistants	\$14,863	\$13,853	\$0	\$0	-100%	-100%	
	23150 Board of Education; Legal Services	\$30,130	\$23,138	\$25,455	\$23,901	-21%	3%	-6%
	23160 Board of Education; Promotion Expenses	\$1,297	\$2,219	\$6,870	\$9,088	> 500%	309%	32%
	23190 Board of Education; Other Governing Body Services	\$476	\$0	\$22,436	\$2,553	436%		-89%
	23210 Executive Administration; Office of The Superintendent	\$265,108	\$533,997	\$762,823	\$592,835	124%	11%	-22%
	23220 Executive Administration; Community Relations	\$57,731	\$38,453	\$50,180	\$50,927	-12%	32%	1%
	25110 Fiscal Services; Office of The Business Manager	\$138,263	\$133,908	\$241,870	\$312,750	126%	134%	29%
	25150 Fiscal Services; Payroll Services	\$33,989	\$39,506	\$49,400	\$49,484	46%	25%	0%
	25160 Fiscal Services; Financial Accounting	\$50,312	\$59,805	\$92,406	\$94,863	89%	59%	3%
	25191 Other Fiscal Services; Refund of Revenue	\$11,388	\$0	\$136	\$76	-99%		-44%
	25192 Other Fiscal Services; Petty Cash	\$69	\$0	\$0	\$0	-100%		
	25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$46,548	\$54,182	\$71,873	\$54,834	18%	1%	-24%
	25230 Purchasing, Warehousing, and Distribution Services; Warehousing and Distributing	\$29,598	\$27,205	\$36,721	\$37,744	28%	39%	3%
	25300 Printing, Publishing, and Duplicating Services	\$65,591	\$74,458	\$937	\$0	-100%	-100%	-100%
	25400 Planning, Research, Development and Evaluation	\$42,896	\$2,692	\$0	\$0	-100%	-100%	
	25790 Personnal Services; Other Professional Services	\$0	\$0	\$343,726	\$446,911			30%
	25810 Administrative Technology Services; Technology Services Supervison And Administration	\$0	\$0	\$3,611	\$0			-100%
	25890 Other Technology Services	\$7,130	\$670	\$0	\$0	-100%	-100%	
	25920 Ditch Assessments	\$288	\$467	\$14,231	\$13,833	> 500%	> 500%	-3%
	25990 Other Support Services, Central	\$6,218,678	\$11,013,770	\$0	\$0	-100%	-100%	
	26100 Operation and Maintenance of Plant Services; Service Area Direction	-\$1,225	\$0	\$0	\$0			
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$5,378,061	\$6,598,592	\$7,197,453	\$6,803,974	27%	3%	-5%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$367,044	\$364,670	\$273,958	\$294,479	-20%	-19%	7%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$2,735	\$3,218	\$0	\$0			
	26499 2007 Account Code - Other	\$75,140	\$0	\$0	\$0			
	26600 Operation and Maintenance of Plant Services; Security Services	\$255,346	\$309,963	\$418,683	\$340,375	33%	10%	-19%
	26700 Operation and Maintenance of Plant Services; Insurance	\$156,049	\$401,197	\$390,675	\$368,096	136%	-8%	-6%
	27010 Student Transportation; Service Area Direction	\$130,433	\$368,009	\$351,135	\$249,670	91%	-32%	-29%
	27100 Student Transportation; Vehicle Operation	\$52,892	\$26,437	\$73,693	\$96,767	83%	266%	31%
	27200 Student Transportation; Monitoring Services	\$0	\$42,956	\$28,608	\$170,400		297%	496%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$36,087	\$115,001	\$184,849	\$177,979	393%	55%	-4%
	27400 Student Transportation; Purchase of School Buses	\$0	\$0	\$0	\$266,903			
	27500 Student Transportation; Insurance on Buses	\$0	\$2,520	\$0	\$7,332		191%	
	27700 Student Transportation; Contracted Transportation Services	\$1,609,077	\$2,350,689	\$2,375,519	\$2,576,565	60%	10%	8%
	27900 Student Transportation; Other Student Transportation Services	\$0	\$0	\$1,835	\$10,000			445%
	31200 Food Services Operations; Food Preparation and Dispensing	\$1,035,630	\$1,176,409	\$2,007,879	\$2,050,141	98%	74%	2%
	31400 Food Services Operations; Food Purchases	\$1,101,228	\$1,263,639	\$1,257,563	\$1,229,282	12%	-3%	-2%
Overhead and Operational Total		\$17,284,401	\$25,042,179	\$16,308,454	\$16,358,790	-5%	-35%	0%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$129,848	\$61,362	\$102,451	\$85,755	-34%	40%	-16%
	33200 Community Recreation	\$18,787	\$63,651	\$62,622	\$64,126	241%	1%	2%
	33300 Civic Services	\$6,317	\$0	\$0	\$3,004	-52%		
	33400 Athletic Coaches	\$145,879	\$183,900	\$239,149	\$254,198	74%	38%	6%
	33910 High School Band Uniforms	\$119,663	\$0	\$4,047	\$2,615	-98%		-35%

School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2009 - June 2010  
Muncie Community Schools (1970)

Student Instructional Category	Account					10 Year	4 Year Increase	1 Year Increase
		FY 1999	FY 2006	FY 2009	FY 2010	Increase		
	33930 Latch Key Kid Program	\$13,868	\$0	\$0	\$0	-100%		
	33940 Child Care Services	\$4,528,521	\$203,745	\$234,869	\$237,325	-95%	16%	1%
	33990 Other Community Services; Other	\$24,068	\$286,573	\$299,834	\$136,097	465%	-53%	-55%
	43000 Facilities Acquisition and Construction; Professional Services	\$231,083	\$43,188	\$0	\$0	-100%	-100%	
	45100 Building Acquisition, Construction and Improvements	\$2,121,468	\$4,122,704	\$7,614,236	\$1,876,043	-12%	-54%	-75%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$286,883	\$286,883	\$0	\$0	-100%	-100%	
	45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	\$393,473	\$534,250	\$744,870	\$298,148	-24%	-44%	-60%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$63,105	\$111,289	\$12,723		-80%	-89%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$0	\$0	\$10,800	\$0			-100%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$8,000	\$0	\$0		-100%	
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$987,233	\$625,616	\$948,425	\$164,150	-83%	-74%	-83%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$78,052	\$75,345	\$0	\$0	-100%	-100%	
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$0	\$575,000	\$595,000			3%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$663,990	\$194,786	\$69,424		-90%	-64%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$0	\$191,709	\$167,401			-13%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$123,630	\$200,239	\$144,561	\$56,236	-55%	-72%	-61%
	52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$248,960	\$0	\$0		-100%	
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$3,612,478	\$3,613,771	\$3,701,073	\$3,907,901	8%	8%	6%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$3,260,281	\$3,134,041			-4%
	59200 Other Debt Services Obligations; Bank Fee	\$0	\$0	\$121	\$189			56%
	60700 Nonprogramed Charges; Scholarships	\$0	\$0	\$3,200	\$6,100			91%
Nonoperational Total		\$12,821,249	\$11,285,283	\$18,443,324	\$11,070,476	-14%	-2%	-40%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$1,036,150	\$845,882	\$0	\$0			
	26492 2007 Account Code - Social Security	\$3,120,893	\$3,228,904	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$135,116	\$280,454	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$7,418,292	\$12,941,737	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$20,705	\$31,165	\$0	\$0			
Prorated By Fund Total		\$11,731,156	\$17,328,142	\$0	\$0			